IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33257 of 2025
and W.M.P.Nos.37384 & 37385 of 2025

ZAM ZAM Medicals,
Represented by its Partner
Mr.Peer Abdul Ghazzali Ahmed,
No.1A, Dr.Varadarajan Street,
Chengalpattu – 603 001.

...Petitioner

Versus

The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the respondent in Show Cause Notice issued in DRC-01 dated 22.11.2023 and the consequential order passed in GSTIN: 33AAAFZ9183B1Z6/2019-2020 along with DRC-07 vide Reference No.ZD330824245245F dated 27.08.2024 and quash the same as illegal, unjustified and arbitrary.

For Petitioner	:	Mr.V.Sundareswaran
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the respondent.

2. The present writ petition has been filed by the petitioner challenging the Show Cause Notice in Form GST DRC-01 dated 22.11.2023 and Assessment Order dated 27.08.2024 along with Summary of the Order in Form GST DRC-07 dated 27.08.2024 issued by the respondent.

3. The brief facts of the case are that the petitioner is a dealer in drugs and medicines. The petitioner has been duly filing their returns and paying all the statutory taxes. However, on scrutinization of the returns filed by the petitioner for the Financial Year 2019-20, it was found that there has been difference in the claim of Input Tax Credit availed by the petitioner in GSTR-3B and GSTR-2A. Hence, the respondent issued a Notice in Form GST ASMT – 10 dated 25.05.2023, followed by a Show Cause Notice in Form GST DRC-01 dated 22.11.2023, pursuant to which, the petitioner paid their taxes in Form GST DRC-03 on 29.12.2023 and

uploaded their reply to the Show Cause Notice in Form GST DRC-06 dated 02.01.2024. After the receipt of petitioner's reply, the respondent issued a Reminder – 1 Notice dated 29.07.2024, calling upon the petitioner to submit their Reply by 07.08.2024 and to appear for personal hearing on 05.08.2024. Thereafter, the respondent has passed the Assessment Order dated 27.08.2024 along with Summary of the Order in Form GST DRC-07 dated 27.08.2024, confirming the demands proposed in the Show Cause Notice and directing the petitioner to pay the demand of Rs.2,84,040/- comprising tax, interest and penalty. Aggrieved over the same, the petitioner has filed the present writ petition for the relief stated *supra*.

4. The learned counsel for the petitioner submitted that though the petitioner submitted their Reply to the Show Cause Notice in Form GST DRC-06 dated 02.01.2024 along with supporting documents, the respondent issued the Reminder-1 Notice dated 29.07.2024 stating that the petitioner has neither filed any reply to the Show Cause Notice nor has appeared on the date mentioned in the Show Cause Notice to explain the reasons for the charges mentioned therein.

4.1. It is further submitted by the learned counsel for the petitioner that no personal hearing date was mentioned in the Show Cause Notice issued by the respondent, but, in the impugned Assessment Order, it has been stated by the respondent that the petitioner neither filed reply with supporting documents nor appeared in person till date. Therefore, the learned counsel for the petitioner submitted that the impugned Assessment Order suffers from gross non-application of mind.

4.2. It is also submitted by the learned counsel for the petitioner that the impugned Assessment Order passed by the respondent is a cryptic non-speaking order. That apart, prior to the passing of impugned Assessment Order, the petitioner was not afforded with an opportunity of hearing. It is therefore submitted that the impugned Assessment Order suffers violation of the principles of natural justice.

4.3. The learned counsel for the petitioner prayed that the matter may be remanded back to the respondent, for fresh consideration and an opportunity may be granted to the petitioner to put forth their objections before the respondent.

5. The learned Additional Government Pleader appearing for the respondent submitted that he has no serious objection to this matter being remanded back to the respondent.

6. Heard the learned counsel on both sides and perused the materials available on record.

7. As far as this case is concerned, the impugned order suffers from violation of the principles of natural justice since prior to the passing of impugned Assessment Order, the petitioner was not heard by the respondent. Hence, this Court is inclined to dispose of this Writ Petition on the following terms:

(i) The impugned Show Cause Notice in Form GST DRC-01 dated 22.11.2023 and the Assessment Order dated 27.08.2024 as well as Summary of the Order in Form GST DRC-07 dated 27.08.2024 are quashed.

(ii) Consequently, the matter is remanded back to the respondent for fresh consideration.

(iii) The impugned Assessment Order passed by the respondent shall be treated as Show Cause Notice and the petitioner shall submit their Reply, if any, along with the supporting documents/material, within a period of three weeks from the date of uploading of the web copy of this order without waiting for the receipt of a certified copy of this order.

(iv) If any such Reply is filed by the petitioner, the respondent shall consider the same and pass fresh orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

8. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

10.09.2025

mrr

Index : Yes/No

Speaking Order (or) Non-Speaking Order

To

The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001.

MOHAMMED SHAFFIQ, J.

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